IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 4TH APRIL 2007 / 14TH CHAITHRA 1929

WP(C).No. 7088 of 2007(R)

PETITIONER:

CHALIKANDIYIL SUBAIR,
S/O AHAMED, THONDICHALIL HOUSE,
KODIYOORA P.O.,
VILANGAD 673 506.

BY ADV. SRI.K.SIVAKUMAR

RESPONDENTS:
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1. THE STATE OF KERALA, REP. BY
DISTRICT COLLECTOR, KOZHIKODE.

2. DEPUTY TAHSILDAR,
REVENUE RECOVERY, REVENUE RECOVERY OFFICER,
VATAKARA.

3. INTELLIGENCE OFFICER,
(INVESTIGATION BRANCH),
O/O THE DEPUTY COMMISSIONER(INT),
COMMERCIAL TAXES, KOZHIKODE.

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 04/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 7088/2007 R

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE NOTICE DT. 12/11/2004.

EXT.P2. COPY OF THE DEMAND LETTER DT. 6/1/2007.

EXT.P3. COPY OF THE DEMAND NOTICE DT. 6/1/2007.

EXT.P4. COPY OF THE PROCEEDINGS OF THE R3 DT. 26/09/2006.

EXT.P5. COPY OF THE NOTICE OF DEMAND ISSUED BY THE R3 DT. 30/09/2006.

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K.BALAKRISHNAN NAIR,J.

WP(C)NO.7088 OF 2007-R

Judgment

The petitioner challenges Ext.P1 notice proposing to impose penalty on him for non-payment of entry tax. He also challenges Exts.P2 and P3 revenue recovery notices issued to collect the entry tax due from him. In view of the Division Bench Judgment of this Court in OP No.434/96 and connected cases, no entry tax could be collected from the petitioner. Accordingly, the Writ Petition is allowed. Exts.P1 to P3 are quashed.

04.04.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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